



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CASSVILE WATER & SEWER UTILITY

Principal Office: 100 WEST AMELIA STREET
CASSVILLE, WI 53806-0171

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I BETTY NELSON of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/03/2001
(Signature of person responsible for accounts)	(Date)

CLERK/TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CASSVILE WATER & SEWER UTILITY

Utility Address: 100 WEST AMELIA STREET
CASSVILLE, WI 53806-0171

When was utility organized? 1/1/1897

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS BETTY NELSON

Title: CLERK-TREASURER

Office Address:

100 WEST AMELIA STREET
P.O. BOX 171
CASSVILLE, WI 53806

Telephone: (608) 725 - 5180

Fax Number: (608) 725 - 2192

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: MS JAMIE L GOULD

Title: AUDITOR

Office Address: JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jlgould@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR JOSEPH G MOHLMANN CPA**Title:** MANAGER**Office Address:** JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** mohlmann@johnsonblock.com**Date of most recent audit report:** 1/19/2000**Period covered by most recent audit:** 1/1/99-12/31/99

Names and titles of utility management including manager or superintendent:

Name: MR MARK BARTELS**Title:** WATER & SEWER SUPERVISOR**Office Address:**
100 WEST AMELIA STREET
CASSVILLE, WI 53806**Telephone:** (608) 725 - 5180**Fax Number:** (608) 725 - 2192**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR STEVE BECWAR, CHAIRMAN

MR TERRY ROE

MR KEVIN WILLIAMS

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	243,353	245,265	1
Operating Expenses:			
Operation and Maintenance Expense (401)	138,014	140,254	2
Depreciation Expense (403)	50,450	50,465	3
Amortization Expense (404)	0	0	4
Taxes (408)	28,326	28,133	5
Total Operating Expenses	216,790	218,852	
Net Operating Income	26,563	26,413	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	26,563	26,413	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,060	1,790	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	2,060	1,790	
Total Income	28,623	28,203	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	28,623	28,203	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	12,984	14,024	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	12,984	14,024	
Net Income	15,639	14,179	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	33,044	18,865	19
Balance Transferred from Income (433)	15,639	14,179	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	48,683	33,044	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	2,060	4
Total (Acct. 419):	2,060	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	100,363	0	142,990	0	243,353	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,536				1,536	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	98,827	0	142,990	0	241,817	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,849,612	1,849,926	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	798,450	750,368	2
Net Utility Plant	1,051,162	1,099,558	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	7,683	8,698	7
Total Other Property and Investments	7,683	8,698	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	5,289	952	8
Temporary Cash Investments (132)	66,559	34,431	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	44,935	43,140	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	415	365	14
Materials and Supplies (150)	4,738	4,568	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	121,936	83,456	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,180,781	1,191,712	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	280,208	280,208	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	48,683	33,044	23
Total Proprietary Capital	328,891	313,252	
LONG-TERM DEBT			
Bonds (221)	293,124	310,329	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	30,386	39,539	26
Total Long-Term Debt	323,510	349,868	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	3,008	2,744	29
Customer Deposits (235)			30
Taxes Accrued (236)	22,905	22,905	31
Interest Accrued (237)	3,058	3,534	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	28,971	29,183	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	499,409	499,409	38
Total Liabilities and Other Credits	1,180,781	1,191,712	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	866,180	983,432	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	866,180	983,432	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	303,062	495,388	0	0	9
Total Accumulated Provision	303,062	495,388	0	0	
Net Utility Plant	563,118	488,044	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	284,092	466,276			750,368	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,882	29,568			50,450	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	456	(456)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	21,338	29,112	0	0	50,450	13
Debits during year						14
Book cost of plant retired	2,368	0			2,368	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,368	0	0	0	2,368	19
Balance End of Year	303,062	495,388	0	0	798,450	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.48%	3.08%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	4,738	4,568	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	4,738	4,568	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	280,208	1
Changes during year (explain):		
		2
Balance end of year	280,208	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SEWERAGE SYSTEM REV BONDS SERIES 199	06/23/1993	05/01/2013	3.80%	293,124	1
Total Bonds (Account 221):				293,124	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Badger State Bank	09/07/1993	03/15/2003	5.00%	30,386	1
Total for Account 224				30,386	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	22,905	1
Accruals:		
Charged water department expense	25,141	2
Charged electric department expense		3
Charged sewer department expense	3,185	4
Other (explain):		
NONE		5
Total Accruals and other credits	28,326	
Taxes paid during year:		
County, state and local taxes	22,905	6
Social Security taxes	5,119	7
PSC Remainder Assessment	302	8
Other (explain):		
NONE		9
Total payments and other debits	28,326	
Balance end of year	22,905	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Clean Water Fund	1,963	11,342	11,451	1,854	1
Subtotal	1,963	11,342	11,451	1,854	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Badger State Bank-Water	1,571	1,642	2,009	1,204	3
Badger State Bank-Sewer	0			0	4
Subtotal	1,571	1,642	2,009	1,204	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	3,534	12,984	13,460	3,058	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	284,687	0	0	214,722	0	499,409	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	284,687	0	0	214,722	0	499,409	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
EQUIPMENT REDEMPTION	7,683	3
Total (Acct. 125):	7,683	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,724	5
Electric		6
Sewer (Regulated)	30,211	7
Other (specify):		
NONE		8
Total (Acct. 142):	44,935	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM GENERAL	415	12
Total (Acct. 145):	415	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO VILLAGE (SEE FOOTNOTES)	3,008	16
Total (Acct. 233):	3,008	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	866,337	0	983,432	0	1,849,769	1
Materials and Supplies	4,653	0	0	0	4,653	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	293,577	0	480,832	0	774,409	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	284,687	0	214,722	0	499,409	6
Other (specify):					0	7
Average Net Rate Base	292,726	0	287,878	0	580,604	
Net Operating Income	(7,136)	0	33,699	0	26,563	8
Net Operating Income as a percent of						
Average Net Rate Base	-2.44%	N/A	11.71%	N/A	4.58%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	280,208	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	40,863	3
Other (Specify):		4
Total Average Proprietary Capital	321,071	
Net Income		
Net Income	15,639	5
Percent Return on Proprietary Capital	4.87%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Per review response:

The \$3,008 in Account 233, Payable to Municipality, represents the utilities share of allocated insurance costs.

PJL

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Village Board
Village of Cassville
Cassville, Wisconsin 53806

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Cassville Water and Sewer Utility as of December 31, 2000, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the Village of Cassville and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 20, 2001

Ms. Betty Nelson, Clerk-Treasurer
Cassville Water and Sewer Utility
100 West Amelia Street
P.O. Box 171
Cassville, WI 53806-0171

2000 Analytical Review DWCCA-980-PJL

Dear Ms. Nelson:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-18, please provide a more detailed description of the \$3,008 reported in Account 233 and follow this procedure in the future. Please also note that anytime there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation.

2. As part of our review of the 2000 annual reports we are checking the Public Fire Protection Service calculations used to arrive at the figure reported on line 1 of the Other Operating Revenues (Water) schedule on page W-4. It appears that the utility did not prorate its calculation which is necessary due to the rate case implemented in 2000. While no adjustment is necessary, please note that in any year that new rates becomes effective, it is necessary to prorate the Public Fire Protection calculation based on how many days of the year each rate is in effect.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\980.doc

Response received 11/29/01:

-----Original Message-----

From: Chad Freymiller [mailto:chadf@johnsonblock.com]

Sent: Thursday, November 29, 2001 4:35 PM

To: leegep

Subject: Cassville Water & Sewer Utility

Here is the information you requested to complete your review.

The \$3,008 in Account 233, Payable to Municipality, represents the utilities share of allocated insurance costs.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	98,569	1
Total Sales of Water	98,569	
Other Operating Revenues		
Forfeited Discounts (470)	258	2
Other Water Revenues (474)	1,536	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,794	
Total Operating Revenues	100,363	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	41,399	5
General Operating Expenses (680-690)	20,078	6
Total Operation and Maintenance Expenses	61,477	
Other Operating Expenses		
Depreciation Expense (403)	20,882	7
Amortization Expense (404)		8
Taxes (408)	25,140	9
Total Other Operating Expenses	46,022	
Total Operating Expenses	107,499	
NET OPERATING INCOME	(7,136)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	401	18,137	41,570	4
Commercial	57	4,769	9,730	5
Industrial	6	10,267	10,889	6
Total Metered Sales to General Customers (461)	464	33,173	62,189	
Private Fire Protection Service (462)	3		1,048	7
Public Fire Protection Service (463)	1		33,248	8
Other Sales to Public Authorities (464)	6	2,411	2,084	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	474	35,584	98,569	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
----------------------	--------------------------	-------------------------------------	-----------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	33,248	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	33,248	
Forfeited Discounts (470):		
Customer late payment charges	258	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	258	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,536	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,536	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	26,131	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,169	3
Chemicals (630)	1,411	4
Supplies and Expenses (640)	2,478	5
Repairs of Water Plant (650)	6,126	6
Transportation Expenses (660)	1,084	7
Total Plant Operation and Maintenance Expenses	41,399	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,357	8
Office Supplies and Expenses (681)	1,379	9
Outside Services Employed (682)	1,721	10
Insurance Expense (684)	1,422	11
Employees Pensions and Benefits (686)	7,937	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	262	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	20,078	
Total Operation and Maintenance Expenses	61,477	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		22,905	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		487	2
Net property tax equivalent		22,418	
Social Security		2,571	3
PSC Remainder Assessment		151	4
Other (specify): NONE			5
Total tax expense		25,140	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198079				3
County tax rate	mills		4.446347				4
Local tax rate	mills		7.085557				5
School tax rate	mills		13.109193				6
Voc. school tax rate	mills		1.779925				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.619101				10
Less: state credit	mills		1.902575				11
Net tax rate	mills		24.716526				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.085557				14
Combined School Tax Rate	mills		14.889118				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.974675				17
Total Tax Rate	mills		26.619101				18
Ratio of Local and School Tax to Total	dec.		0.825523				19
Total tax net of state credit	mills		24.716526				20
Net Local and School Tax Rate	mills		20.404056				21
Utility Plant, Jan. 1	\$	866,494	866,494				22
Materials & Supplies	\$	4,568	4,568				23
Subtotal	\$	871,062	871,062				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	871,062	871,062				26
Assessment Ratio	dec.		1.009600				27
Assessed Value	\$	879,424	879,424				28
Net Local & School Rate	mills		20.404056				29
Tax Equiv. Computed for Current Year	\$	17,944	17,944				30
Tax Equivalent per 1994 PSC Report	\$	22,905					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	22,905					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,782		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	137,922		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	27,288		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	170,992	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	76,464		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	67,658		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,680		20
Total Pumping Plant	148,802	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,931		23
Total Water Treatment Plant	11,931	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	123		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			5,782	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			137,922	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			27,288	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	170,992	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			76,464	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			67,658	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,680	20
Total Pumping Plant	0	0	148,802	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,931	23
Total Water Treatment Plant	0	0	11,931	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			123	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	65,118		26
Transmission and Distribution Mains (343)	307,227		27
Fire Mains (344)	0		28
Services (345)	56,622		29
Meters (346)	36,974	2,054	30
Hydrants (348)	47,529		31
Other Transmission and Distribution Plant (349)	932		32
Total Transmission and Distribution Plant	514,525	2,054	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	374		35
Computer Equipment (372.1)	3,232		36
Transportation Equipment (373)	5,945		37
Other General Equipment (379)	10,693		38
Other Tangible Property (390)	0		39
Total General Plant	20,244	0	
Total utility plant in service directly assignable	866,494	2,054	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	866,494	2,054	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			65,118 26
Transmission and Distribution Mains (343)			307,227 27
Fire Mains (344)			0 28
Services (345)			56,622 29
Meters (346)	2,368		36,660 30
Hydrants (348)			47,529 31
Other Transmission and Distribution Plant (349)			932 32
Total Transmission and Distribution Plant	2,368	0	514,211
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			374 35
Computer Equipment (372.1)			3,232 36
Transportation Equipment (373)			5,945 37
Other General Equipment (379)			10,693 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	20,244
Total utility plant in service directly assignable	2,368	0	866,180
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,368	0	866,180

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,807	3,807	1
February			3,614	3,614	2
March			3,951	3,951	3
April			3,898	3,898	4
May			4,530	4,530	5
June			4,541	4,541	6
July			4,889	4,889	7
August			4,749	4,749	8
September			4,018	4,018	9
October			3,845	3,845	10
November			3,691	3,691	11
December			3,555	3,555	12
Total for year	0	0	49,088	49,088	
Less: Measured or estimated water used in main flushing and water treatment during year				319	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				48,769	16
Less: Water sold				35,584	17
Losses and unaccounted for				13,185	18
Percent unaccounted for to the nearest whole percent (%)				27%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Water main breaks and the reservoir over flowed.					
Maximum gallons pumped by all methods in any one day during reporting year				232	21
Date of maximum: 7/6/2000					22
Cause of maximum:					23
The reservoir overflowed.					
Minimum gallons pumped by all methods in any one day during reporting year				66	24
Date of minimum: 1/6/2000					25
Total KWH used for pumping for the year				52,500	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL # 1 350 GPM 301 E. FRONT	1	852	10	120,000	No	1
WELL # 3 650 GPM 613 W AMELIA	3	120	40	120,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	A	B	C	1
Location	WELL # 1 301 E. FRONT ST WELL # 1 301 E. FRONT ST. WELL # 1 301 E. FRONT ST.			2
Purpose	S	B	S	3
Destination	D	D	R	4
Pump Manufacturer	ALLIS CHALMERS	G.E.	LAYNE N.W.	5
Year Installed	1954	1951	1956	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	350	400	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	G.E.	LAYNE N.W.	10
Year Installed	1954	1951	1956	11
Type	DIESEL	ELECTRIC	ELECTRIC	12
Horsepower	50	30	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL # 3			14
Location	1013 W. AMELIA STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1989			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	650			21
Pump Motor or Standby Engine Mfr	G.E.			23
Year Installed	1989			24
Type	ELECTRIC			25
Horsepower	100			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	# 1	# 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4
			5
Year constructed	1950	1970	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	6	169	10
			11
Total capacity in gallons	30,000	300,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)		NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.3000	20
			21
Is a corrosion control chemical used (yes, no)?		N	22
			23
Is water fluoridated (yes, no)?		Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	7,950	0	0	0	7,950	1
M	D	6.000	16,729	0	0	0	16,729	2
P	D	6.000	1,855	0	0	0	1,855	3
M	D	8.000	11,541	0	0	0	11,541	4
M	D	10.000	996	0	0	0	996	5
Total Within Municipality			39,071	0	0	0	39,071	
Total Utility			39,071	0	0	0	39,071	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	447	0	0	0	447	21	1
P	0.750	1	0	0	0	1		2
M	1.000	2	0	0	0	2		3
M	1.500	5	0	0	0	5		4
M	2.000	4	0	0	0	4		5
M	6.000	1	0	0	0	1		6
Total Utility		460	0	0	0	460	21	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	451	24	24	0	451	55	1
0.750	25	7	7	0	25	6	2
1.000	5	1	1	0	5	0	3
1.500	13	0	0	0	13	3	4
2.000	4	0	0	0	4	1	5
3.000	3	0	0	0	3	0	6
4.000	1	0	0	0	1	0	7
Total:	502	32	32	0	502	65	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	404	38	2	7	0	0	451	1
0.750	7	14	1	1	0	2	25	2
1.000	2	3	0	0	0	0	5	3
1.500	0	6	2	5	0	0	13	4
2.000	0	0	2	2	0	0	4	5
3.000	0	1	0	2	0	0	3	6
4.000	0	0	1	0	0	0	1	7
Total:	413	62	8	17	0	2	502	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	69				69	2
Total Fire Hydrants	69	0	0	0	69	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	69
Number of distribution system valves end of year:	121
Number of distribution valves operated during year:	121

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 640 decreased because the utility spent less in 2000 for lab testing.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	142,503	1
Total Sewage Operating Revenues	142,503	
Other Operating Revenues		
Forfeited Discounts (631)	487	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	487	
Total Operating Revenues	142,990	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	49,064	8
Maintenance Expenses (831-834)	4,849	9
Customer Accounting & Collection Expenses (840-843)	2,922	10
Administrative and General Expenses (850-857)	19,702	11
Total Operation and Maintenance Expenses	76,537	
Other Operating Expenses		
Depreciation Expense (403)	29,568	12
Amortization Expense (404)		13
Taxes (408)	3,186	14
Total Other Operating Expenses	32,754	
Total Operating Expenses	109,291	
NET OPERATING INCOME	33,699	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	63	3,276	14,137	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	63	3,276	14,137	
Measured Service to General Customers (622)				
Residential Revenues	401	18,019	81,824	5
Commercial Revenues	57	4,748	17,644	6
Industrial Revenues	6	4,735	25,348	7
Revenues from Public Authorities	6	1,749	2,145	8
Total Measured Service to General Customers (622)	470	29,251	126,961	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)	1	4,198	1,405	11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	534	36,725	142,503	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	487	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	487	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	25,183	1
Power and Fuel for Pumping (821)	10,635	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	12,162	8
Transportation Expenses (828)	1,084	9
Rents (829)		10
Total Operation Expenses	49,064	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	1,786	11
Maintenance of Collection System Pumping Equipment (832)	242	12
Maintenance of Treatment and Disposal Plant Equipment (833)	2,821	13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	4,849	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	2,285	15
Flat Rate Inspections (841)		16
Meter Reading (842)	637	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	2,922	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	5,072	19
Office Supplies and Expenses (851)	1,311	20
Outside Services Employed (852)	1,680	21
Insurance Expense (853)	1,586	22
Employees Pensions and Benefits (854)	8,041	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	828	24
Miscellaneous General Expenses (856)	1,184	25
Rents (857)		26
Total Administrative and General Expenses	19,702	
Total Operation and Maintenance Expenses	76,537	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		2,548	1
Local and School Tax Equivalent on Meters Charged by Water Department		487	2
PSC Remainder Assessment		151	3
Other (specify): NONE			4
Total tax expense		3,186	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	36,856		6
Collecting Mains and Accessories (313)	239,353		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	10,602		9
Other Collecting System Equipment (316)	543		10
Total Collection System	287,354	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	68,462		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	3,934		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	72,396	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	38,245		17
Structures and Improvements (331)	116,592		18
Preliminary Treatment Equipment (332)	21,660		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	65,715		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	49,931		23
Sludge Treatment and Disposal Equipment (337)	56,267		24
Plant Site Piping (338)	61,448		25
Flow Metering and Monitoring Equipment (339)	7,969		26
Outfall Sewer Pipes (340)	1,500		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			36,856	6
Collecting Mains and Accessories (313)			239,353	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			10,602	9
Other Collecting System Equipment (316)			543	10
Total Collection System	0	0	287,354	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			68,462	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			3,934	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	72,396	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			38,245	17
Structures and Improvements (331)			116,592	18
Preliminary Treatment Equipment (332)			21,660	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			65,715	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			49,931	23
Sludge Treatment and Disposal Equipment (337)			56,267	24
Plant Site Piping (338)			61,448	25
Flow Metering and Monitoring Equipment (339)			7,969	26
Outfall Sewer Pipes (340)			1,500	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	87,304		28
Total Treatment and Disposal Plant	506,631	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	77,108		30
Office Furniture and Equipment (372)	1,373		31
Computer Equipment (372.1)	3,232		32
Transportation Equipment (373)	5,945		33
Other General Equipment (379)	29,393		34
Other Tangible Property (390)	0		35
Total General Plant	117,051	0	
Total utility plant in service directly assignable	983,432	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	983,432	0	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			87,304	28
Total Treatment and Disposal Plant	0	0	506,631	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			77,108	30
Office Furniture and Equipment (372)			1,373	31
Computer Equipment (372.1)			3,232	32
Transportation Equipment (373)			5,945	33
Other General Equipment (379)			29,393	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	117,051	
Total utility plant in service directly assignable	0	0	983,432	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	0	0	983,432	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	716	0	0	0	716		1
Total Utility		716	0	0	0	716	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	945	0	0	0	945	1
6.000	604	0	0	0	604	2
8.000	33,205	0	0	0	33,205	3
10.000	4,163	0	0	0	4,163	4
12.000	2,632	0	0	0	2,632	5
Total Utility	41,549	0	0	0	41,549	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

Account 834 decreased from 1999 to 2000 because the utility was amortizing deferred lift station expenses and 1999 was the last year of amortization.
